

HOUSE BILL 728
By Pinion

AN ACT to amend Tennessee Code Annotated, Title 67
and Title 68, relative to sales and use taxes for
certain manufactured structures.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-216, is amended by deleting the section in its entirety and by substituting instead the following language:

(a) Notwithstanding any other provisions of this chapter to the contrary, state tax equal to one half (1/2) the rate of tax provided for in § 67-6-202 is levied on the gross receipts or gross proceeds from the retail sale of a manufactured home or a modular building unit used as a home, including any accessories, parts, furniture, appliances, delivery fees, installation fees, and other additional or incidental items or services that are part of the sale of the manufactured home or modular building used as a home, whether or not separately billed.

(b) As used in this section, "manufactured home" means a structure as defined in § 68-126-202.

(c) As used in this section, "modular building unit" means a structure as defined in § 68-126-303.

(d) The tax levied by this section shall apply whether or not the manufactured home or modular building unit used as a home is installed as an improvement to the realty.

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.